

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS INC. *et al.*,

Debtors.

Chapter 11

Case No. 08-13555 (SCC)
(Jointly Administered)

CERTIFICATION OF SERVICE

I, Fawziyah F. Siddiqui, do hereby declare under penalty of perjury pursuant to 28 U.S.C. § 1746, as follows.

1. I am a resident of the United States, over the age of eighteen years, and am not a party to or interested in the above-captioned case. I am employed by the law firm of Drinker Biddle & Reath LLP, 1177 Avenue of the Americas, 41st Floor, New York, New York, 10036, counsel to ACTS Retirement-Life Communities, Inc. in the above-captioned case.

2. On January 11, 2017, I caused to be served the *Response of ACTS Retirement-Life Communities, Inc. to Plan Administrator's Objection to Proof of Claim Number 16219* [ECF No. 54469] and the *Declaration of Richard J.L. Lomuscio in Support of Response of ACTS Retirement-Life Communities, Inc. to Plan Administrator's Objection to Proof of Claim Number 16219* [ECF No. 54470] by causing a true and correct copy of each document to be enclosed securely in a postage pre-paid envelope and delivered via overnight mail to those parties listed on the annexed Exhibit A.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: January 11, 2017
New York, New York

/s/ Fawziyah F. Siddiqui
Fawziyah F. Siddiqui

EXHIBIT A

Chambers of the Honorable Shelley C. Chapman
United States Bankruptcy Court
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Attn: William K. Harrington, Esq; Susan Golden, Esq.; Andrea B Schwartz, Esq.
United States Federal Office Building
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Milbank, Tweed, Hadley & McCloy LLP
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Internal Revenue Service
Special Procedures Branch
Attn: District Director
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